



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F STREET, N.E.
WASHINGTON, D.C. 20549-4030

DIVISION OF
ENFORCEMENT

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November 19, 2007

BY FEDEX

Richard A. Roth, Esq.,
Jordan Kam, Esq.,
The Roth Law Firm, PLLC
545 Fifth Avenue, Suite 960
New York, New York 10017

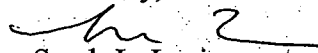
Re: Securities and Exchange Commission v. Theodore Roxford et al., Case No. 07 CIV 6146 (PKC)

Dear Mr. Roth and Mr. Kam:

On October 16, 2007 I sent you Plaintiff SEC's First Request for Production of Documents from Defendant Hollingsworth, Rothwell & Roxford and Plaintiff SEC's First Set of Interrogatories to Defendant Hollingsworth, Rothwell & Roxford. I have received no response from you. Please promptly respond to the pending discovery requests.

Moreover, in your initial disclosures you stated that you "incorporate[d] by reference" the individuals listed by Defendant Roxford. In his initial disclosures Defendant Roxford stated that he intended to disclose "[m]ore than a dozen members of the Barahona and Ferrari families in Argentina." To date he has failed to identify or provide contact information for such persons. If you intend to rely on any such persons, please promptly identify them and provide applicable contact information. In addition, in your initial disclosures you stated that you "incorporate[d] by reference" any documents listed by Defendant Roxford. Defendant Roxford in his initial disclosures noted the existence of "[d]ozens of agreements, contracts, banking arrangements, minutes, meetings, financings, letters, proof of financings and bank backing for deals . . ." To date he has neither produced these documents nor provided information regarding when or where they would be available for inspection or copying. If you intend to rely on any such documents, please promptly either produce the documents or identify a place and time where and when the documents will be available to the Securities and Exchange Commission for inspection and copying.

Sincerely,


Sarah L. Levine

cc: Theodore Roxford a/k/a Lawrence David Niren (by e-mail)